ABSTRACT OF THE DISCLOSURE

A peeling method is provided which does not cause damage to a layer to be peeled, and the method enables not only peeling of the layer to be peeled having a small area but also peeling of the entire layer to be peeled having a large area at a high yield. Further, there are provided a semiconductor device, which is reduced in weight through adhesion of the layer to be peeled to various base materials, and a manufacturing method thereof. In particular, there are provided a semiconductor device, which is reduced in weight through adhesion of various elements, typically a TFT, to a flexible film, and a manufacturing method thereof. A metal layer or nitride layer is provided on a substrate; an oxide layer is provided contacting with the metal layer or nitride layer; then, a base insulating film and a layer to be peeled containing hydrogen are formed; and heat treatment for diffusing hydrogen is performed thereto at 410°C or more. As a result, complete peeling can be attained in the oxide layer or at an interface thereof by using physical means.